N. Jayakrishna v. Commissioner of Income Tax (Appeals-II)

Writ Petition 3605/2004

W.P. No. 3605/2004 (Andhra Pradesh High Court, 2004-06-17) | 2004-06-17

Writ dismissed as infructuous on petitioner's submission

Andhra Pradesh High Court | Division Bench at Hyderabad | Bilal Nazki | P.S. Narayana

Assessment years:

01 FACTS OF THE CASE

N. Jayakrishna challenged appellate proceedings dated 16 February 2004 in appeal 0344/03-04 and sought a direction that the Commissioner await the Tribunal's decision. At hearing, his counsel stated that the writ had become infructuous.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

The Court recorded that submission. The short operative order contains no analysis of the impugned proceedings, the Tribunal matter or the underlying tax merits.

Source: PDF pp.1–2

03 JUDICIAL DECISION

The writ petition was dismissed as infructuous.

Source: PDF pp.1–2

04 OUTCOME / IN WHOSE FAVOUR

Procedural closure on the petitioner’s statement. The Court neither quashed the appellate proceedings nor directed a waiting period.

Source: PDF pp.1–2

05 EXPERT COMMENTS

The prayer does not describe relief actually granted — The cover page asks for records and a direction to await the Tribunal. The operative paragraph does neither; it simply records infructuousness and dismisses. Reporting the requested direction as an order would materially reverse the document's content.

The reason the dispute became spent is not supplied — Counsel's statement is the only explanation in the order. It does not establish that the Tribunal decided the appeal, that the Commissioner withdrew proceedings or that the taxpayer obtained substantive relief elsewhere. Any such later history requires a separate source.

No appellate sequencing rule follows from this disposal — The Court did not decide when one appellate authority must await another proceeding. No tax section, assessment year or amount is identified in the operative reasoning. The appeal-number suffix should not be converted into an assessment year, and this disposal supports no substantive precedent on those issues.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

Andhra Pradesh High Court order; verified source copy

Complete 2-page supplied source; all pages read.

All 2 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

STATUTORY SCOPE

Only source-supported provisions are indexed; no Income-tax Act, 2025 equivalence is asserted.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.